

Index to Volume 14

Title Index

Affiliated Groups for Real Estate Investments: The Syndication Vehicle of the Future? <i>Lester B. Snyder and Jerry G. Gonick</i>	15
Affiliated Groups: Liquidating an Insolvent Subsidiary, <i>James L. Grainer</i>	251
Closely Held Corporations, <i>John A. Bogdanski</i> :	
Deductions for Corporate Capital Transactions	74
Dirty Laundry in Distributions in Redemption of Stock	267
[The] "New Look" of Sections 1239 and 453(g)	69
Old Blood, Young Blood, Bad Blood—Evolution of 302	263
To Be and Not to Be—Lack of Capacity of Dissolved Corporation to Be Heard in Tax Court	77
Using Corporations for Tax Savings—A Reappraisal	160
Compensation and Fringe Benefits, <i>Marcus D. Grayck</i> :	
New Social Security Integration Rules	352
Tax Reform and the Blurring of Distinctions Between Money Purchase Pension and Profit-Sharing Plans	173
Corporate Organizations and Reorganizations, <i>Robert A. Rizzi</i> :	
[A] New Step in the Step-Transaction Doctrine	346
[The] Effect of the Section 531 Penalty on Accumulations of Earnings and Profits After TRA '86, <i>Jerome S. Horvitz and Annette Hebble</i>	236
ESOP Update, <i>Richard M. Horwood</i>	51
[The] Impact on Earnings and Profits of Distributions of Appreciated Property, <i>Walter G. Antognini</i>	227
International Developments, <i>Leonard B. Terr</i> :	
Foreign Currency Transactions	176
[The] Tax Treatment of Outbound Transfers	79
International Developments, <i>Leonard B. Terr and Richard J. Safranek</i> :	

Section 367 and the <i>General Utilities</i> Repeal	358
Is <i>Fink</i> Decision Really What It Appears? <i>Thomas L. Dickens</i>	55
Making the S Election With Built-in Gain, <i>B. Anthony Billings and Lois Ryan</i>	283
[An] Overview of Compensation Techniques Following TRA '86, <i>Douglas H. Walter</i>	109
Private Letter Rulings, <i>Gilbert D. Bloom</i> :	
Continuity of Interest Is Satisfied Anywhere in the Group	275
Flip-Flop Fizzles	272
[The] Use of Grandparent Stock	274
Recent Developments, <i>Craig W. Friedrich</i> :	
Application of <i>General Utilities</i> Transitional Rule to Section 333 Liquidations	197
Five-Year Stock Ownership for Transitional Relief From <i>General Utilities</i> Repealer	371
IRS Discloses Five Aspects of the Regulations Under New Section 1374	194
Redemption Taxable as a Dividend Where Noncreditor Interests Not Severed	277
Surrender of Stock by Dominant Shareholder Who Retains Control	368
Transfer of Cash by Some and Marketable Stock by Others to Mutual Fund Constitutes Transfer to Investment Company ..	276
Workings of Transitional Relief for S Corporations After <i>General Utilities</i> Repeal	191
Section 382 and the Trigger Rules: Is Congress Beating a Dead Horse? <i>Robert A. Rizzi</i>	99
Taxation of U.S.-Owned Foreign Corporations, <i>Schuyler M. Moore</i> ..	301
Taxable and Nontaxable Acquisitive Techniques: A Case of the Basics Not Being Basic, <i>David M. Maloney and Michael G. Brandt</i> ...	203
Tax Workshop, <i>Gilbert D. Bloom</i> :	
Buying and Selling Corporations After Tax Reform	167
[The] Unincorporation of America? <i>Craig W. Friedrich</i>	3

Author Index

ANTOGNINI, WALTER G., <i>The Impact on Earnings and Profits of Distributions of Appreciated Property</i>	227
BILLINGS, B. ANTHONY AND RYAN, LOIS, <i>Making the S Election With Built-in Gain</i>	283
BLOOM, GILBERT D., <i>Private Letter Rulings:</i>	
<i>Continuity of Interest Is Satisfied Anywhere in the Group</i>	275
<i>Flip-Flop Fizzles</i>	272
<i>[The] Use of Grandparent Stock</i>	274
BLOOM, GILBERT D., <i>Tax Workshop:</i>	
<i>Buying and Selling Corporations After Tax Reform</i>	167
BOGDANSKI, JOHN A., <i>Closely Held Corporations:</i>	
<i>Deductions for Corporate Capital Transactions</i>	74
<i>Dirty Laundry in Distributions in Redemption of Stock</i>	267
<i>[The] "New Look" of Sections 1239 and 453(g)</i>	69
<i>Old Blood, Young Blood, Bad Blood—Evolution of 302</i>	263
<i>To Be and Not to Be—Lack of Capacity of Dissolved Corporation to Be Heard in Tax Court</i>	77
<i>Using Corporations for Tax Savings—A Reappraisal</i>	160
DICKENS, THOMAS L., <i>Is Fink Decision Really What It Appears?</i> ..	55
FRIEDRICH, CRAIG, W., <i>Recent Developments:</i>	
<i>Application of General Utilities Transitional Rule to Section 333 Liquidations</i>	197
<i>Five-Year Stock Ownership for Transitional Relief From General Utilities Repealer</i>	371
<i>IRS Discloses Five Aspects of the Regulations Under New Section 1374</i>	194
<i>Redemption Taxable as a Dividend Where Noncreditor Interests Not Severed</i>	277
<i>Surrender of Stock by Dominant Shareholder Who Retains Control</i>	368
<i>Transfer of Cash by Some and Marketable Stock by Others to Mutual Fund Constitutes Transfer to Investment Company</i> ..	276

<i>Workings of Transitional Relief for S Corporations After General Utilities Repeal</i>	191
FRIEDRICH, CRAIG W., <i>The Unincorporation of America?</i>	3
GRAINER, JAMES L., <i>Affiliated Groups: Liquidating an Insolvent Subsidiary</i>	251
GRAYCK, MARCUS D., <i>Compensation and Fringe Benefits:</i>	
<i>New Social Security Integration Rules</i>	352
<i>Tax Reform and the Blurring of Distinctions Between Money Purchase Pension and Profit-Sharing Plans</i>	173
HORVITZ, JEROME S. AND HEBBLE, ANNETTE, <i>The Effect of the Section 531 Penalty on Accumulations of Earnings and Profits After TRA '86</i>	236
HORWOOD, RICHARD M., <i>ESOP Update</i>	51
MALONEY, DAVID M. AND BRANDT, MICHAEL G., <i>Taxable and Nontaxable Acquisitive Techniques: A Case of the Basics Not Being Basic</i>	203
MOORE, SCHUYLER, M., <i>Taxation of U.S.-Owned Foreign Corporations</i> , ..	301
RIZZI, ROBERT A., <i>Corporate Organizations and Reorganizations:</i>	
<i>A New Step in the Step-Transaction Doctrine</i>	346
RIZZI, ROBERT A., <i>Section 382 and the Trigger Rules: Is Congress Beating a Dead Horse?</i>	99
SNYDER, LESTER B. AND GONICK, JERRY G., <i>Affiliated Groups for Real Estate Investments: The Syndication Vehicle of the Future?</i>	15
TERR, LEONARD B., <i>International Developments:</i>	
<i>Foreign Currency Transactions</i>	176
<i>[The] Tax Treatment of Outbound Transfers</i>	79
TERR, LEONARD B., AND SAFRANEK, RICHARD J., <i>International Developments:</i>	
<i>Section 367 and the General Utilities Repeal</i>	358
WALTER, DOUGLAS H., <i>An Overview of Compensation Techniques Following TRA '86</i>	139

